16N 1621



PATENT APPLICATION

IN THE U.S. PATENT AND TRADEMARK OFFICE
April 25, 2007

Applicant: Satoshi FURUTA

r: METHOD FOR MANUFACTURE OF ESTERS BY TRANSESTERIFICATION

Serial No.: 10/558 935 Group: 1621

Confirmation No.: 6397

Filed: December 1, 2005 Examiner: Katakam

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International Filing Date: June 23, 2004

Atty. Docket No.: 4700.P0320US

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

## RESPONSE

Sir:

In response to the Office Action dated February 7, 2007, please amend the above-identified application as follows:

(Please see following pages.)

## CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on April 25, 2007.

Terryence F. Chapman